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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 60/2011-Customs

New Delhi, 14th July, 2011

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (2) of the Table annexed hereto when imported into India from Bangladesh from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely:--

- (i) the importer produces evidence to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that such goods have, in fact, been locally produced in Bangladesh and are imported into India through the land route from Balat or Kalaichar land customs station for sale in Balat or Kalaichar border haats;
- (ii) this notification shall not apply to goods having an estimated total value in excess of US\$ 50, brought into India from such border haat by a person during a day;
- (iii) this notification shall not be applicable to tobacco products or products containing tobacco or alcohol.

Table

S. No.	Description of goods
(1)	(2)
1.	Locally produced vegetables, food items, fruits, spices
2.	Minor local forest produce, for example bamboo, bamboo grass and broom stick but excluding timber
3.	Products of local cottage industry like gamcha, lungi
4.	Small locally produced agriculture household implements, for example dao, plough, axe, spade, chisel
5.	Locally produced garments, melamine products, processed food items, fruit juice

Explanation.- For the purposes of this notification, the term "locally produced" shall mean produce of the concerned border district.

[F. No. 354/64/2010-TRU]

(Sanjeev Kumar Singh)
Under Secretary to the Government of India